
HOUSE BILL 2512

State of Washington

66th Legislature

2020 Regular Session

By Representatives Orwall, Stokesbary, Pollet, Ryu, Valdez, Volz, Leavitt, Gildon, Graham, Doglio, and Dufault

Read first time 01/15/20. Referred to Committee on Civil Rights & Judiciary.

1 AN ACT Relating to interest and penalty relief for qualified
2 mobile home and manufactured home owners; and amending RCW 84.56.070.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 84.56.070 and 2019 c 75 s 2 are each amended to read
5 as follows:

6 (1) The county treasurer must proceed to collect all personal
7 property taxes after first completing the tax roll for the current
8 year's collection.

9 (2) The treasurer must give notice by mail to all persons charged
10 with personal property taxes, and if the taxes are not paid before
11 they become delinquent, the treasurer must commence delinquent
12 collection efforts. A delinquent collection charge for costs incurred
13 by the treasurer may be added to the account.

14 (3) In the event that the treasurer is unable to collect the
15 taxes when due under this section, the treasurer must prepare papers
16 in distraint, except as provided in (a) of this subsection. The
17 papers must contain a description of the personal property, the
18 amount of taxes including any amounts deferred under chapters 84.37
19 and 84.38 RCW that are a lien on the personal property to be
20 distrained, the amount of the accrued interest at the rate provided

1 by law from the date of delinquency, and the name of the owner or
2 reputed owner.

3 (a) Except as provided in (f) of this subsection, nontitle
4 eliminated mobile homes and manufactured homes, as defined in RCW
5 46.04.302, are subject to distraint no sooner than three years after
6 the date of first delinquency.

7 (b) The treasurer must without demand or notice distraint
8 sufficient goods and chattels belonging to the person charged with
9 the taxes to pay the same, with interest at the rate provided by law
10 from the date of delinquency, together with all accruing costs. The
11 treasurer must proceed to advertise the distraint by posting written
12 notices in three public places in the county in which the property
13 has been distrained, including the county courthouse. The notice must
14 state the time when and place where the property will be sold.

15 ~~((b))~~ (c) The county treasurer, or the treasurer's deputy, must
16 tax the same fees for making the distraint and sale of goods and
17 chattels for the payment of taxes as are allowed by law to sheriffs
18 for making levy and sale of property on execution. Traveling fees
19 must be computed from the county seat of the county to the place of
20 making distraint.

21 ~~((e))~~ (d) If the taxes for which the property is distrained,
22 and the interest and costs accruing thereon, are not paid before the
23 date appointed for the sale, which may not be less than ten days
24 after the taking of the property, the treasurer or treasurer's
25 designee must proceed to sell the property at public auction, or so
26 much thereof as is sufficient to pay the taxes and any amounts
27 deferred under chapters 84.37 and 84.38 RCW that are a lien on the
28 property to be sold, with interest and costs. If there is any excess
29 of money arising from the sale of any personal property, the
30 treasurer must pay the excess less any cost of the auction to the
31 owner of the property so sold or to his or her legal representative.

32 ~~((d))~~ (e) If necessary to distraint any standing timber owned
33 separately from the ownership of the land upon which the same may
34 stand, or any fish trap, pound net, reef net, set net, or drag seine
35 fishing location, or any other personal property as the treasurer
36 determines to be incapable or reasonably impracticable of manual
37 delivery, it is deemed to have been distrained and taken into
38 possession when the treasurer has, at least thirty days before the
39 date fixed for the sale thereof, filed with the auditor of the county
40 wherein the property is located a notice in writing reciting that the

1 treasurer has distrained the property. The notice must describe the
2 property, give the name of the owner or reputed owner, the amount of
3 the tax due, with interest, and the time and place of sale. A copy of
4 the notice must also be sent to the owner or reputed owner at his or
5 her last known address, by registered letter at least thirty days
6 prior to the date of sale.

7 ~~((e))~~ (f) If the county treasurer has reasonable grounds to
8 believe that any personal property, including mobile homes,
9 manufactured homes, or park model trailers, upon which taxes have
10 been levied, but not paid, is about to be removed from the county
11 where the property has been assessed, or is about to be destroyed,
12 sold, or disposed of, the county treasurer may demand the taxes,
13 without the notice provided for in this section, and if necessary
14 distract sufficient goods and chattels to pay the same.

15 (4) The county treasurer must waive outstanding interest and
16 penalties on delinquent taxes due from the title owner of a mobile or
17 manufactured home if the property is subject to an action for
18 distrain under this section and the following requirements are met:

19 (a) The title owner is income-qualified under RCW
20 84.36.381(5)(a), as verified by the county assessor;

21 (b) The title owner occupies the property as the owner's
22 principal place of residence;

23 (c) The title owner or agent is paying the delinquent base taxes
24 owed on the year or years that the outstanding interest and penalties
25 are being waived and submits a complete application at least fourteen
26 days prior to recording of distraint documents; and

27 (d) The title owner has not previously received a waiver on the
28 property as provided under this section.

29 (5) As an alternative to the sale procedure specified in this
30 section, the county treasurer may conduct a public auction sale by
31 electronic media pursuant to RCW 36.16.145.

--- END ---